THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.10684 OF 2007

Dated 19th June, 2007

Between:

M/s Bharti Airtel Limited ….Petitioner

And

The Commissioner of Commercial Taxes …Respondent

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.10684 OF 2007

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki):*

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

The petitioner is aggrieved of a Circular issued by the respondent-Commissioner of Commercial Taxes on 25-04-2007 on the ground that this is an interference with the quasi-judicial functions of the authorities created under the statute. The grievance of the petitioner, as expressed by the learned Senior Counsel appearing for the petitioner, is that by this Circular the authorities have been instructed to interpret the judgment of the Supreme Court in ***Bharath Sanchar Nigam Limited and another v. Union of India and others***[1] in a particular way although it is for the quasi-judicial authorities, who make assessments or hear appeals or revisions, to adhere to the judgments of the Supreme Court.

We do not think that, at this stage, there is any necessity of quashing the Circular impugned because the purpose of the Circular appears to have been to apprise the assessing authorities of the judgment of the Supreme Court (supra).

In this view of the matter, we dispose of this writ petition

directing the assessing officers, appellate authorities and revisional authorities to interpret the impugned Circular in the light of the judgment of the Supreme Court (supra) itself and while disposing of the matters, they should strictly follow the judgment of the Supreme Court (supra) and not get influenced by the opinions of the Commissioner as communicated in the impugned Circular. No order as to costs.

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(Bilal Nazki, J)

Dated 19th June, 2007

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(S.Ananda Reddy, J)

Note: Issue C.C by next week
(b/o)
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[1] 145 STC 91